

**2008**

# Limited Liability Company Nonresident Members' Consent

**3832**

For use by limited liability companies (LLCs) with one or more nonresident members. Attach to Form 568 and give a copy to each nonresident member. Use additional sheets if necessary. Separate forms FTB 3832 for each nonresident member (or groups of nonresident members) may be used.

Limited liability company name

Secretary of State (SOS) file number

FEIN

**Note:** Completion of this form does not satisfy the requirements for filing a California income tax return. See General Information C, Nonresidents Who Must File a California Return.

List below the names and identification numbers of nonresident members of record at the end of the LLC's taxable year.

Number	Nonresident member's name	I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources.		Nonresident member's SSN, ITIN, or FEIN
		Signature	Date	
1				
2				
3				
4				
5				

List below the names and identification numbers of nonresident members who sold or transferred their ownership interests before the end of the LLC's taxable year.

Number	Nonresident member's name	I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources.		Nonresident member's SSN, ITIN, or FEIN
		Signature	Date	
1				
2				
3				
4				
5				

## General Information

**Registered Domestic Partners (RDP)** – RDPs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on what states have legal unions that are considered substantially equivalent, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for RDP.

For purposes of California Income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**e-filing** – In January 2007, Franchise Tax Board (FTB) began offering e-filing for limited liability companies filing Form 568, Limited Liability Company Return of Income, and certain accompanying forms and schedules. Check with the software provider to see if the limited liability company can e-file.

## A Purpose

When a multiple member Limited Liability Company (LLC) has one or more members who

are nonresidents of California, use form FTB 3832, Limited Liability Company Nonresident Members' Consent, to:

- List the names and social security numbers (SSN), individual taxpayer identification numbers (ITIN), or federal employer identification numbers (FEIN) of all such members.
- Obtain the signature of each nonresident member evidencing consent to the jurisdiction of the State of California to tax that member's distributive share of income attributable to California sources.

Single member LLCs do not complete form FTB 3832. A single member LLC consents to be taxed under California jurisdiction by signing the Single Member LLC Information and Consent on Form 568. Multiple member LLCs must complete and sign form FTB 3832.

If a member fails to sign form FTB 3832, the LLC is required to pay tax on the member's distributive share of income at that member's highest marginal rate. Any amount paid by the LLC will be considered a payment made by the member (California Revenue and Taxation Code Section 18633.5). Get Form 568, Limited Liability Company Tax Booklet, for more information.

If the nonresident member has a spouse/RDP, the spouse/RDP must also sign form FTB 3832.

**e-file** – If you e-file, attach the signed copy of form FTB 3832 to the form FTB 8453-LLC, California e-file Return Authorization for Limited Liability Companies. Retain the signed copy in the LLC Officers' records along with a copy of the return and other associated forms, schedules, and documents, as required by the Franchise Tax Board e-file Program. Get FTB Pub. 1345, Handbook for Authorized e-file Providers, Section 7, Record Keeping and Data Retention, for more information.

## B When to File

File form FTB 3832 for either of the following:

- The first taxable period for which the LLC became subject to tax with nonresident members.
- Any taxable period during which the LLC had a nonresident member who has not signed form FTB 3832.

## C Nonresidents Who Must File a California Return

Nonresident members (individuals, estates, trusts, corporations, etc.) are required to file the appropriate California tax returns, in addition to signing form FTB 3832. An individual nonresident must file Long Form 540NR, California Nonresident or Part-Year Resident Tax Return, if the individual had income from California sources and:

- Was single, unmarried, or not in a registered domestic partnership at the end of 2008 and the individual's gross income from all sources was more than \$14,845, or adjusted gross income from all sources was more than \$11,876.
- Was married or in a RDP at the end of 2008, and the individual and spouse/RDP had a combined gross income from all sources of more than \$29,690, or adjusted gross income from all sources of more than \$23,752.

Get Form 540NR Nonresident or Part-Year Resident Tax Booklet, for more information.

## D Group Nonresident Member Return

Certain nonresident members of an LLC doing business in California may elect to file a group nonresident return using Long Form 540NR. For more information, get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.